



# UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2020/2021		
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES		
SUBJECT	BUSINESS AUDIT		
TYPE OF EDUCATIONAL ACTIVITY	B		
AMBIT	50583-Aziendale		
CODE	18765		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	COCI GIOVANNI GIUSEPPE	Professore a contratto	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	6		
INDIVIDUAL STUDY (Hrs)	114		
COURSE ACTIVITY (Hrs)	36		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS			

**DOCENTE:** Prof. GIOVANNI GIUSEPPE COCI

<b>PREREQUISITES</b>	Basic knowledge in Business administration and Accounting
<b>LEARNING OUTCOMES</b>	Knowledge and Understanding Skills To provide tools for understanding the auditing's process Applying knowledge and understanding To be able to use tools to carrying out the auditing's process Making judgments autonomy To be able to evaluate the reliability of the financial statement in terms of compliance with the law Communication skills To be able to communicate the main concepts and tools about auditing. To be able to highlight the effects of the auditing's process. Learning abilities To be able to analyze academic publications of the field, as well as specialized journals. To be able to attend masters and specialized courses in the field of auditing thanks to the knowledge gained during this course.
<b>ASSESSMENT METHODS</b>	Oral examination (marks from 18/30 to 30/30) The assessment is carried out of thirty. Rejected: Not sufficient 18: Just sufficient 19-21: Fully sufficient / More than sufficient 22-24: Fairly good 25-27: Good 28-29: Very good 30: Excellent 30 e lode: Excellent cum laude
<b>EDUCATIONAL OBJECTIVES</b>	To provide the students with the main theoretical and practical tools to improve their understanding of auditing's process.
<b>TEACHING METHODS</b>	Lessons
<b>SUGGESTED BIBLIOGRAPHY</b>	Materiale didattico/teaching materials (Gli studenti lavoratori e non frequentanti possono concordare un programma differenziato d'accordo con il docente).

### SYLLABUS

Hrs	Frontal teaching
4	Introduction to auditing
4	The evolution of Auditing in Italy and in the International context
4	The internal auditing
6	The auditing standards
10	The auditing process
4	The audit report
4	The functions and tasks of the auditor